

# **ENGINEER'S REPORT**

**Prepared for the**

**CITY OF SAN DIEGO**

**Bay Terraces (Zone 1)  
Maintenance Assessment District**

**Fiscal Year 2003 Assessments  
and Maximum Authorized Assessments**

**under the provisions of the**

**San Diego Maintenance Assessment District Ordinance  
of the San Diego Municipal Code**

**and**

**Landscape and Lighting Act of 1972  
of the California Streets and Highways Code**

**Prepared by**

**BOYLE ENGINEERING CORPORATION  
7807 Convoy Court, Suite 200  
San Diego, CA 92111  
(858) 268-8080**

**May 2002**

# **CITY OF SAN DIEGO**

## **Mayor**

Dick Murphy

## **City Council Members**

Scott Peters

District 1

Brian Maienschein

District 5

Byron Wear

District 2

Donna Frye

District 6

Toni Atkins

District 3

Jim Madaffer

District 7

George Stevens

District 4

Ralph Inzunza, Jr.

District 8

## **City Manager**

Michael T. Uberuaga

## **City Attorney**

Casey Gwinn

## **City Clerk**

Charles G. Abdelnour

## **City Engineer**

Frank Belock

## **Assessment Engineer**

Boyle Engineering Corporation

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# Engineer's Report

## Bay Terraces (Zone 1)

### Maintenance Assessment District

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#### Preamble

Pursuant to the provisions of the "Maintenance Assessment Districts Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), and in accordance with the Resolution of Intention, being Resolution No. \_\_\_\_\_, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, in connection with the proceedings for the **BAY TERRACES (ZONE 1) MAINTENANCE ASSESSMENT DISTRICT** (hereinafter referred to as "District"), BOYLE ENGINEERING CORPORATION, as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

PRELIMINARY APPROVAL BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, **2002**.

\_\_\_\_\_  
Charles G. Abdelnour, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

FINAL APPROVAL BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, **2002**.

\_\_\_\_\_  
Charles G. Abdelnour, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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## Executive Summary

Project: **Bay Terraces (Zone 1)**  
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	Existing Assessments <sup>(1)</sup>		Proposed Assessments	
	FY 2003 <sup>(2)</sup>	Maximum Authorized	FY 2003 <sup>(2)</sup>	Maximum <sup>(3)</sup> Authorized
Total Parcels Assessed:	305	--	319	--
Total Estimated Assessment:	\$20,106	--	\$29,615	
Total Number of EBUs:	305.00	--	329.35	--
Assessment per EBU:	\$65.92	\$65.92	\$89.92	\$89.92

<sup>(1)</sup> Represents existing assessments approved and authorized in Fiscal Year 1983.

<sup>(2)</sup> FY 2003 is the City's Fiscal Year 2003, which begins July 1, 2002 and ends June 30, 2003. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(3)</sup> Maximum Authorized Assessment subject to cost indexing provisions set forth in this Engineer's Report. Maximum Authorized Total Estimated Assessment may increase or decrease due to change in Total Number of EBUs.

Annual Cost Indexing: The proposed assessments *may* be indexed annually by a factor equal to the published SDCPI-U.

Bonds: No bonds will be issued in connection with this District.

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## Background

The Bay Terraces Maintenance Assessment District (District) was established in December 1982. The District is comprised of two separate zones, each of which provides for maintenance of specified open space areas within their respective zone. Zone 1, located just north of Highway 54 in the Paradise Hills community of the City of San Diego (City), maintains approximately 2 acres of open space. The general purpose of Zone 1 assessments was, and still is, to provide for the maintenance of these dedicated open space areas.

The City retained Boyle Engineering Corporation (Boyle) to prepare an Engineer's Report for the reformation of Zone 1 of the District. The purpose of this effort is to allow for an increase in the overall assessment (with additional provisions for annual cost-indexing) in accordance with Proposition 218 requirements. This effort also involves modification of the current apportionment methodology and determination of benefiting parcels.

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## District Proceedings for Fiscal Year 2003

This District is, and will continue to be, authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscape and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of these proceedings and this Engineer's Report is to:

- ◆ Provide for an increase in Zone 1 assessments beyond the amount currently authorized.
- ◆ Provide for a revision to the current apportionment methodology and determination of benefiting parcels.
- ◆ Provide for annual cost-indexing provisions.

Upon preliminary approval of this report by the City Council and the attachment of a resolution of intention, this report will be filed with the Clerk of the City, and a time and place for a public hearing will be set. The Clerk will give notice of the public hearing and proposed assessments by mailing an official notice to all persons owning real property proposed to be assessed as part of the District. In accordance with Assessment Law, a ballot will be mailed with the official notice. The ballot will make provision for casting an affirmative or protest vote.

A public hearing will be scheduled where public testimony will be heard by the City Council. The public hearing will include presentation and consideration of this report, hearing of public testimony, and recordation of affirmative and protest votes. After conclusion of the public hearing, a tabulation of affirmative and protest votes will be declared.

If a majority of ballots cast by parcel owners, weighted in accordance with Assessment Law, are affirmative, the City Council may, at its discretion, proceed to confirm the new assessments and order the assessments to be levied as proposed in the Engineer's Report. If a majority of the ballots cast protest the proposed assessments, the proposed assessments must be abandoned. These vote proceedings shall have no effect on the existing annual levy of assessments currently authorized for the District.

### **Bond Declaration**

No bonds will be issued in connection with this District.

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## **District Boundary**

The Boundary Map & Assessment Diagram for **Zone 1** of the District is on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference is made a part of this report. The Boundary Map & Assessment Diagram is available for public inspection during normal business hours. A reduced copy of the Boundary Map & Assessment Diagram is included as Exhibit A.

**The proposed boundary of Zone 1 is different than that approved and authorized in December 1982. The boundary was modified to include certain previously excluded parcels which have subsequently been**

determined to receive benefit from Zone 1 improvements.

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## Project Description

The project to be funded by the proposed assessments is the maintenance of approximately 2.01 acres of dedicated open space areas (which contain trees, turf, and walking trails). Maintenance activities include, but are not limited to, turf mowing, collection and disposal of fallen branches/trees, tree/bush trimming, trail maintenance, weeding, and fertilizing.

The engineering drawings for the improvements to be maintained by the District are on file at Map Records in the City Engineer's office and are incorporated herein by reference. The specifications for maintenance to be performed will be contained in a future City contract and will be consistent with City standards on file with the Park and Recreation Department. The drawings and specifications for maintenance will be available for public inspection during normal business hours.

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## Separation of General and Special Benefits

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Environmental Growth Fund for open space maintenance (\$26.63 per acre). This cost allocation is considered to be "general benefit" administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City's contribution to the public at large, are accordingly considered to be "special benefit" funded by the District.

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2003 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto. Assessments authorized and collected as part of these proceedings may be used for future balloting and re-engineering efforts, as may be required from time to time.



## Annual Cost Indexing

With the passage of Proposition 218, any proposed increase in **Zone 1** assessments must be approved by property owners via a mail ballot and public hearing process, similar to these proceedings. A majority of ballots received (weighted according to each parcel's proportionate assessment) must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to a factor equal to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in these proceedings is authorized to be indexed (increased or decreased) annually by the factor equal to the published SDCPI-U. Fiscal Year **2004** will be the first year authorized for such indexing.

For example, if a parcel's assessment for a given fiscal year was **\$89.92** and the published SDCPI-U increase for that year was **2.0%**, the parcel's assessment for the subsequent fiscal year could be increased to a maximum authorized amount of **\$91.72** without a vote of property owners within **Zone 1**.

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## Method of Apportionment

### Estimated Benefit of Improvements

Creation of open space is consistent with the goals contained in the City's General Plan. Open space provides benefit through preserving natural resources, controlling urban form, providing for outdoor recreation,

providing for the public health and safety, serving as drainage corridors, and view corridors. Open space also produces lower development density, which benefits the community's residents by not further increasing traffic congestion, noise levels, and storm water runoff pollutants. These open space assets, generally dedicated to the public during the development process, require ongoing management and maintenance to maintain their functionality, aesthetics, and continued contribution to the quality of life in the community. All parcels within the **Zone 1** benefit from these enhanced open space areas being maintained by the District.

The maintenance for these enhanced assets, since installation, has been funded through the District. The City's General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to serve these maintenance needs.

### **Apportionment Methodology**

The total cost for maintenance of the improvements will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related as shown in the following equation and discussed below:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Each of these factors is discussed below. Parcels determined to receive no benefit from maintenance of the District improvements have been assigned zero (0) EBUs.

### **Land Use Factor**

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of

Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of the open space areas maintained by the District are linked to trip generation primarily by the public safety, aesthetic, and recreational enhancements enjoyed by travelers through the District. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in Table 1.

**TABLE 1: Land Use Factors**

Land Use/Zoning	Code	Land Use Factor
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Educational – Primary & Secondary	EPS	5.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

### ***Benefit Factor***

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It

does not address the relationship of this use to the specific improvements to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. The components used for this District are: public safety, aesthetics, and recreation.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements maintained.

For a given land use, the composite Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A decimal fraction indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in Table 2.

**TABLE 2: Benefit Factors by Land Use**

<b>Land Use/Zoning</b>	<b>Public Safety (Max. 0.2)</b>	<b>Aesthetics (Max. 0.4)</b>	<b>Recreation (Max. 0.4)</b>	<b>Composite Benefit Factor (Max. 1.0)</b>
All Residential	0.2	0.4	0.4	1.0
Educational – Primary & Secondary	0.2	0.2	0	0.4
Open Space (designated)	0.2	0	0	0.2
Park – Undeveloped	0.2	0	0	0.2

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

**Aesthetics.** The degree of benefit received from the aesthetic qualities of the open space areas maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by open spaces. Institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Open Space and Park categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

**Recreation.** Lands in all Residential categories are considered to receive the maximum available benefit from the recreation elements of District improvements, through the regular enjoyment of these elements by their residents. Lands in all other categories are considered to receive no significant enjoyment or benefit from these elements of District improvements.

### Equivalent Benefit Units (EBUs)

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$
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Based on the above formula, the EBUs calculated for each property, can be

found in the Assessment Roll (Exhibit C).

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## Summary Results

The District Boundary is presented in Exhibit A.

An estimate of Fiscal Year 2003 maintenance costs associated with District improvements is shown in Exhibit B.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs, Fiscal Year 2003 assessments, and maximum authorized District assessments for each parcel were calculated, and are as shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll, and the Boundary Map & Assessment Diagram referenced herein.

A Noticing List containing parcel ownership and mailing address information has been prepared and is shown in Exhibit D.

This report has been prepared and respectfully submitted by:

BOYLE ENGINEERING CORPORATION

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Eugene F. Shank, PE

C 52792

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_\_ day of \_\_\_\_\_, 2002.

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Charles G. Abdelnour, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_\_ day of \_\_\_\_\_, 2002.

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Charles G. Abdelnour, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as SUPERINTENDENT OF STREETS of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the assessment diagram was recorded in my office on the \_\_\_\_\_ day of \_\_\_\_\_, 2002.

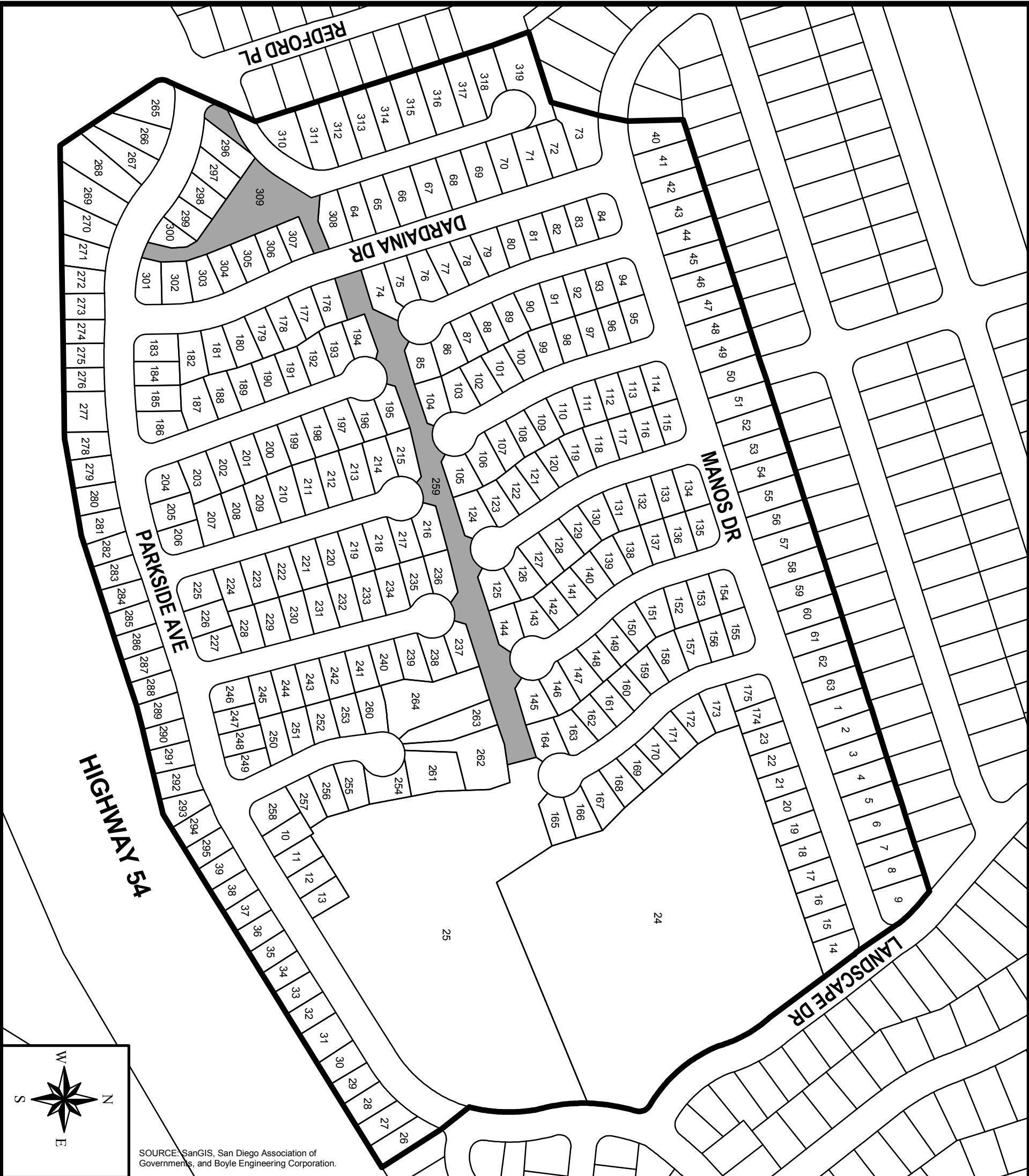
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SUPERINTENDENT OF STREETS  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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# **EXHIBIT A**





BOUNDARY MAP & ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2002.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
7807 Convoy Court, Suite 200, San Diego, California 92111 (658) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE BAY TERRACES (ZONE 1) MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2002, BY ITS RESOLUTION NO. \_\_\_\_\_.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2002; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2002. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE:  
FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

- LEGEND:**
- District Boundary
  - Parcel Line
  - Improvement Area
  - ## Diagram Number



CITY OF  
SAN DIEGO

BAY TERRACES (ZONE 1)  
MAINTENANCE ASSESSMENT DISTRICT

W.O.      DATE: MAY 2002      REVS:

# **EXHIBIT B**

**EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves**  
**Bay Terraces (Zone 1) Maintenance Assessment District**

DESCRIPTION	FUND		FY 2003 <sup>(1)</sup>
	OPERATIONS	RESERVE	TOTAL
<b>BEGINNING FUND BALANCE</b>	\$0.00	\$65.00	\$65.00
<b>REVENUE:</b>			
District Assessments	\$29,615.00	\$0.00	\$29,615.00
Interest	\$0.00	\$200.00	\$200.00
City Contribution:			
Environmental Growth Fund	\$53.00	\$0.00	\$53.00
<b>TOTAL REVENUE</b>	\$29,668.00	\$200.00	\$29,868.00
<b>TRANSFER TO RESERVE</b>	(\$1,986.00)	\$1,986.00	\$0.00
<b>TOTAL CASH AVAILABLE</b>	\$27,682.00	\$2,251.00	\$29,933.00
<b>EXPENSE:</b>			
Personnel	\$1,405.00	\$0.00	\$1,405.00
Contractual	\$17,000.00	\$0.00	\$17,000.00
Incidental	\$3,255.00	\$0.00	\$3,255.00
Utilities	\$6,022.00	\$0.00	\$6,022.00
<b>TOTAL EXPENSE</b>	\$27,682.00	\$0.00	\$27,682.00
<b>ENDING FUND BALANCE</b>	\$0.00	\$2,251.00	\$2,251.00

<sup>(1)</sup> FY 2003 is the City's Fiscal Year 2003, which begins July 1, 2002 and ends June 30, 2003.

# **EXHIBIT C**

## ENGINEER'S REPORT ASSESSMENT ROLL

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscape and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Boundary Map & Assessment Diagram on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego. A reduced copy of the Boundary Map & Assessment Diagram is included in the Engineer's Report as Exhibit A.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (Exhibit C).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (Exhibit C) attached hereto.

DATED: \_\_\_\_\_, 2002      BOYLE ENGINEERING CORPORATION

By: \_\_\_\_\_  
Eugene F. Shank, PE      C 52792

# **EXHIBIT D**